

E-Filing of TDS Returns - Non-Salary (26Q)

Case-2603 Pg-T.20 Varun & Jyoti Second Edition-Jan 2023

KBC PRODUCTION LTD. (TAN: DELK21287A)
Fin. Yr. 2022-23 (Quarter-2) Assessment Year 2023-24

Particulars	Deductee-1	Deductee-2	Deductee-3	Deductee-4	Deductee-5
Name of Deductee	Mamta and Co.	Rohit Sharma	Riya Malhotra	Smriti Sharma	Sahil Mishra
PAN of Deductee	ACAFM1521D	AAAPS1568H	ABNPM1637U	AACPS1945T	AADPM2875H
Type of Recipient	Firm	Individual	Individual	Individual	Individual
Deductee Ref No.	7814	7815	7812	7816	7817
Nature of Payment	Consultancy	Lottery Winning	Works Contract	Works Contract	Dividend
Amount Paid	120000	200000	275000	60000	46000
Date of Payment (DD/MM/YYYY)	16/07/2022	12/07/2022	14/08/2022	28/08/2022	21/09/2022
Date of Tax Deposited (BSR 0420014)	03/08/2022	03/08/2022	05/09/2022	05/09/2022	06/10/2022
Challan No provided by HDFC Bank	00863	00863	00910	00910	01098

Solution to Case Study-2603

Name of Deductee	Mamta and Co.	Rohit Sharma	Riya Malhotra	Smriti Sharma	Sahil Mishra
PAN of Deductee	ACAFM1521D	AAAPS1568H	ABNPM1637U	AACPS1945T	AADPM2875H
Type of Recipient	Firm	Individual	Individual	Individual	Individual
Deductee Ref No.	7814	7815	7812	7816	7817
Nature of Payment	Consultancy	Lottery Winning	Works Contract	Works Contract	Dividend
Section under which Tax is deducted	194J	194B	194C	194C	194
Section Code	4JB	94B	94C	94C	194
TDS Rate	10.00%	30.00%	1.00%	1.00%	10.00%
Threshold Limit	Single or Aggregate 30000	10000	Single 30000 or Aggregate 100000	Single 30000 or Aggregate 10000	5000
Amount Paid	120000	200000	275000	60000	46000
Amount of Tax Deducted	12000	60000	2750	600	4600
Date of Payment (DD/MM/YYYY)	16/07/2022	12/07/2022	14/08/2022	28/08/2022	21/09/2022
Date of Tax Deposited (BSR 0420014)	03/08/2022		05/09/2022		06/10/2022
Challan No provided by HDFC Bank	00863		00910		01098
Amount of Tax Deposited	72000		3350		4600